



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: LEROY SANITARY DISTRICT

Principal Office: N10404 HWY.Y  
MAYVILLE, WI 53050

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** LEROY SANITARY DISTRICT

**Utility Address:** N10404 HWY.Y

MAYVILLE, WI 53050

**When was utility organized?** 3/3/1977

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** DALE KLUEGER

**Title:** CHAIRMAN

**Office Address:**

N10404 HWY Y

MAYVILLE, WI 53050

**Telephone:** (920) 387 - 4523

**Fax Number:** (920) 387 - 1385

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JOHN KNEPEL

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 SOUTH 84TH STREET, SUITE 400

MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** jknepel@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** DALE KLUEGER

**Title:** CHAIRMAN

**Office Address:**

N 10404 HWY Y

MAYVILLE, WI 53050

**Telephone:** (920) 387 - 4523

**Fax Number:** (920) 387 - 1385

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

## IDENTIFICATION AND OWNERSHIP

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN KNEPEL

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 SOUTH 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** jknepel@virchowkrause.com

**Date of most recent audit report:** 3/11/2004

**Period covered by most recent audit:** JANUARY 1, 2003 - DECEMBER 31, 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DON RENNER

**Title:** BOARD MEMBER

**Office Address:**  
W2989 CTY Y  
LOMIRA, WI 53048

**Telephone:** (920) 583 - 4146

**Fax Number:**

**E-mail Address:**

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**Name:** LYNN OECHSNER

**Title:** BOARD MEMBER

**Office Address:**  
W3224 HWY Y  
LOMIRA, WI 53048

**Telephone:** (920) 583 - 3803

**Fax Number:**

**E-mail Address:**

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**Name:** TIM GUTJAHR

**Title:** UTILITY OPERATOR

**Office Address:**  
W3003 CTY Y  
LOMIRA, WI 53048

**Telephone:** (920) 583 - 3445

**Fax Number:**

**E-mail Address:** gutjahr@fdldotnet.com

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**Name of utility commission/committee:** HARVEY SIMON (CHAIRMAN)

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**Names of members of utility commission/committee:**

MR DALE H KLUEGER, CHAIRMAN

## IDENTIFICATION AND OWNERSHIP

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**Names of members of utility commission/committee:**

Is sewer service rendered by the utility? YES

If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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**Provide the following information regarding the provider(s) of contract services:**

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	34,186	43,090	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	27,360	34,226	<b>2</b>
Depreciation Expense (403)	6,202	11,169	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	451	456	<b>5</b>
<b>Total Operating Expenses</b>	<b>34,013</b>	<b>45,851</b>	
<b>Net Operating Income</b>	<b>173</b>	<b>(2,761)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>173</b>	<b>(2,761)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	851	1,010	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>851</b>	<b>1,010</b>	
<b>Total Income</b>	<b>1,024</b>	<b>(1,751)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	7,236	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>7,236</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(6,212)</b>	<b>(1,751)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,091	3,120	<b>13</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0		<b>18</b>
<b>Total Interest Charges</b>	<b>1,091</b>	<b>3,120</b>	
<b>Net Income</b>	<b>(7,303)</b>	<b>(4,871)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(36,175)	(31,304)	<b>19</b>
Balance Transferred from Income (433)	(7,303)	(4,871)	<b>20</b>
Miscellaneous Credits to Surplus (434)	222,313	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>178,835</b>	<b>(36,175)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	34,186		34,186	1
<b>Total (Acct. 400):</b>	<b>34,186</b>	<b>0</b>	<b>34,186</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	27,360		27,360	2
<b>Total (Acct. 401):</b>	<b>27,360</b>	<b>0</b>	<b>27,360</b>	
<b>Depreciation Expense (403):</b>				
Derived	6,202		6,202	3
<b>Total (Acct. 403):</b>	<b>6,202</b>	<b>0</b>	<b>6,202</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	451		451	5
<b>Total (Acct. 408):</b>	<b>451</b>	<b>0</b>	<b>451</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>173</b>	<b>0</b>	<b>173</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST ON INVESTMENTS	851	0	851	10
<b>Total (Acct. 419):</b>	<b>851</b>	<b>0</b>	<b>851</b>	

**Miscellaneous Nonoperating Income (421):**

Contributed Plant - Water			0	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>851</b>	<b>0</b>	<b>851</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

Miscellaneous Amortization (425):			
NONE	0	0	0 13
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		7,236	7,236 14
NONE	0	0	0 15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>7,236</b>	<b>7,236</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>7,236</b>	<b>7,236</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	1,091		1,091 16
<b>Total (Acct. 427):</b>	<b>1,091</b>	<b>0</b>	<b>1,091</b>

**Amortization of Debt Discount and Expense (428):**

NONE	0		0 17
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 18
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 19
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Interest Expense (431):**

Derived	0		0 20
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>1,091</b>	<b>0</b>	<b>1,091</b>
<b>NET INCOME:</b>	<b>(67)</b>	<b>(7,236)</b>	<b>(7,303)</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(36,175)	0	(36,175) 22
<b>Total (Acct. 216):</b>	<b>(36,175)</b>	<b>0</b>	<b>(36,175)</b>
Balance Transferred from Income (433):			
Derived	(67)	(7,236)	(7,303) 23
<b>Total (Acct. 433):</b>	<b>(67)</b>	<b>(7,236)</b>	<b>(7,303)</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	222,313	222,313 24
<b>Total (Acct. 434):</b>	<b>0</b>	<b>222,313</b>	<b>222,313</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 25
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 27
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(36,242)</b>	<b>215,077</b>	<b>178,835</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	34,186	0	0	0	34,186	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>34,186</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,186</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	569,397	559,133	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	428,767	244,848	<b>2</b>
<b>Net Utility Plant</b>	<b>140,630</b>	<b>314,285</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	1,000	1,500	<b>6</b>
Special Funds (125)	0	17,594	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,000</b>	<b>19,094</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	44,376	79,846	<b>8</b>
Temporary Cash Investments (132)		0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	5,787	5,257	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	15,529	20,284	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	1,064	794	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>66,756</b>	<b>106,181</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>208,386</b>	<b>439,560</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	5,000	5,000	<b>21</b>
Appropriated Earned Surplus (215)	14,086	14,086	<b>22</b>
Unappropriated Earned Surplus (216)	178,835	(36,175)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>197,921</b>	<b>(17,089)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	57,136	<b>26</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>57,136</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	10,465	148	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	564	<b>31</b>
Interest Accrued (237)	0	2,749	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>10,465</b>	<b>3,461</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	396,051	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>208,386</b>	<b>439,559</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	559,133	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	173,346	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	396,051	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>569,397</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	247,793	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	180,974	0	0	0	12
<b>Total Accumulated Provision</b>	<b>428,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>140,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	244,848				<b>244,848</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	6,202				<b>6,202</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>6,202</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,202</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,257				<b>3,257</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>3,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,257</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>247,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247,793</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	7,236				<b>7,236</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	173,738				<b>173,738</b>	<b>10</b>
<b>Total credits</b>	<b>180,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,974</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>180,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,974</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	5,000	1
<b>Changes during year (explain):</b>		2
<b>Balance end of year</b>	<b>5,000</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	564	1
<b>Accruals:</b>		
Charged water department expense	451	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>451</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	992	7
PSC Remainder Assessment	23	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,015</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
2001 STATE TRUST FUND LOAN	2,749	1,091	3,840	0	3
<b>Subtotal</b>	<b>2,749</b>	<b>1,091</b>	<b>3,840</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,749</b>	<b>1,091</b>	<b>3,840</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	1,000	2
<b>Total (Acct. 124):</b>	<b>1,000</b>	
<b>Special Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	5,787	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>5,787</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER DEPARTMENT	15,529	12
<b>Total (Acct. 145):</b>	<b>15,529</b>	
<b>Prepayments (165):</b>		
PREPAID PROPERTY AND LIABILITY INSURANCE	1,064	13
<b>Total (Acct. 165):</b>	<b>1,064</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	168,214	0	0	0	<b>168,214</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	246,320	0	0	0	<b>246,320</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>(78,106)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(78,106)</b>	
Net Operating Income	173	0	0	0	<b>173</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

In September 2003, the District received authorization from the Public Service Commission of Wisconsin to increase water rates to obtain a 6% return on operation and maintenance expenses. It is anticipated that the rate increase will generate \$6,400 in additional annual revenues.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-17)

#### General footnotes

A/C #237 - Interest Accrued - There is interest accrued and paid during the year. The debt related to this accrual was paid off in 2003. The interest accrued was from 01/01/03 to the date the debt was paid off.

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### Signature Page (Page ii)

#### General footnotes

##### INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of District Commissioners  
Leroy Sanitary District #1  
Dodge County, Wisconsin

We have compiled the accompanying PSC Report of Leroy Sanitary District #1 as of December 31, 2003 in accordance with Statements on Standards for Accounting and Review Services issue by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Milwaukee, Wisconsin  
March 11, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	396,051	0	0	0	0	<b>396,051</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	396,051					<b>396,051</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	33,441	43,047	1
<b>Total Sales of Water</b>	<b>33,441</b>	<b>43,047</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	50	43	2
Other Water Revenues (474)	695	0	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>745</b>	<b>43</b>	
<b>Total Operating Revenues</b>	<b>34,186</b>	<b>43,090</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	11,593	25,841	5
General Operating Expenses (680-690)	15,767	8,385	6
<b>Total Operation and Maintenance Expenses</b>	<b>27,360</b>	<b>34,226</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	6,202	11,169	7
Amortization Expense (404)		0	8
Taxes (408)	451	456	9
<b>Total Other Operating Expenses</b>	<b>6,653</b>	<b>11,625</b>	
<b>Total Operating Expenses</b>	<b>34,013</b>	<b>45,851</b>	
<b>NET OPERATING INCOME</b>	<b>173</b>	<b>(2,761)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	216	1,079	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>216</b>	<b>1,079</b>	
Metered Sales to General Customers (461)				
Residential	103	9,080	17,342	4
Commercial	8	650	3,876	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>111</b>	<b>9,730</b>	<b>21,218</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		11,144	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>118</b>	<b>9,946</b>	<b>33,441</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	0		1
Total		0	0

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	11,144	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>11,144</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	50	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>50</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b> MISCELLANEOUS	695	8
<b>Total Other Water Revenues (474)</b>	<b>695</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	2,186	3,325	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	2,617	6,225	<b>3</b>
Chemicals (630)	588	512	<b>4</b>
Supplies and Expenses (640)	786	1,219	<b>5</b>
Repairs of Water Plant (650)	5,416	14,560	<b>6</b>
Transportation Expenses (660)		0	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>11,593</b>	<b>25,841</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	3,414	2,552	<b>8</b>
Office Supplies and Expenses (681)	2,280	2,855	<b>9</b>
Outside Services Employed (682)	3,473	0	<b>10</b>
Insurance Expense (684)	2,197	2,318	<b>11</b>
Employees Pensions and Benefits (686)		0	<b>12</b>
Regulatory Commission Expenses (688)	3,798	0	<b>13</b>
Miscellaneous General Expenses (689)	605	660	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>15,767</b>	<b>8,385</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>27,360</b>	<b>34,226</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		428	365	3
PSC Remainder Assessment		23	91	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>451</b>	<b>456</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	586		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>586</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	52,018		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>52,018</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	423		12
Structures and Improvements (321)	40,343		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,875		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>117,641</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,831		23
<b>Total Water Treatment Plant</b>	<b>1,831</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			586	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	586	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(47,960)	4,058	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	(47,960)	4,058	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			423	12
Structures and Improvements (321)			40,343	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			76,875	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	117,641	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,831	23
<b>Total Water Treatment Plant</b>	0	0	1,831	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	108,867		26
Transmission and Distribution Mains (343)	210,353		27
Fire Mains (344)	0		28
Services (345)	36,313		29
Meters (346)	9,316	13,521	30
Hydrants (348)	22,012		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>386,861</b>	<b>13,521</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	196		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>196</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>559,133</b>	<b>13,521</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>559,133</b>	<b>13,521</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(100,374)	8,493 26
Transmission and Distribution Mains (343)		(193,942)	16,411 27
Fire Mains (344)			0 28
Services (345)		(33,480)	2,833 29
Meters (346)	3,257		19,580 30
Hydrants (348)		(20,295)	1,717 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,257</b>	<b>(348,091)</b>	<b>49,034</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			196 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>196</b>
<b>Total utility plant in service directly assignable</b>	<b>3,257</b>	<b>(396,051)</b>	<b>173,346</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>3,257</b>	<b>(396,051)</b>	<b>173,346</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		47,960	47,960	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>47,960</u>	<u>47,960</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		100,374	100,374 26
Transmission and Distribution Mains (343)		193,942	193,942 27
Fire Mains (344)			0 28
Services (345)		33,480	33,480 29
Meters (346)			0 30
Hydrants (348)		20,295	20,295 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>348,091</b>	<b>348,091</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>396,051</b>	<b>396,051</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>396,051</b>	<b>396,051</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			703	703	1
February			601	601	2
March			693	693	3
April			776	776	4
May			802	802	5
June			1,064	1,064	6
July			903	903	7
August			985	985	8
September			1,103	1,103	9
October			825	825	10
November			704	704	11
December			674	674	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>9,833</b>	<b>9,833</b>	
Less: Water sold				9,946	13
Volume pumped but not sold				(113)	14
Volume sold as a percent of volume pumped				101%	15
Volume used for water production, water quality and system maintenance				0	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				(113)	20
Percent of water lost				-1%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				148	23
Date of maximum: 9/18/2003					24
Cause of maximum:					25
There was a fire on 09/18/03.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5	26
Date of minimum: 3/26/2003					27
Total KWH used for pumping for the year				38,224	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1	bf618	1,099	12	120	Yes	<b>1</b>



**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	WELL #1	WELL 1	<b>1</b>
Location	W3003 CTY.Y LOMIRA	3003 CTY Y LOMIRA	<b>2</b>
Purpose	S	P	<b>3</b>
Destination	D	D	<b>4</b>
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	<b>5</b>
Year Installed	1977	1977	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	200	200	<b>8</b>
Pump Motor or Standby Engine Mfr	WAUKESHA	U.S. MOTOR	<b>10</b>
Year Installed	1977	2001	<b>11</b>
Type	PROPANE	ELECTRIC	<b>12</b>
Horsepower	1	1	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			<b>14</b>
Location			<b>15</b>
Purpose			<b>16</b>
Destination			<b>17</b>
Pump Manufacturer			<b>18</b>
Year Installed			<b>19</b>
Type			<b>20</b>
Actual Capacity (gpm)			<b>21</b>
Pump Motor or Standby Engine Mfr			<b>22</b>
Year Installed			<b>23</b>
Type			<b>24</b>
Horsepower			<b>25</b>
			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WATER TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1977		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	120		10
Total capacity in gallons (actual)	50,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	OTHER		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	10,642	0	0	0	10,642	1
P	D	12.000	80	0	0	0	80	2
Total Within Municipality			10,722	0	0	0	10,722	
Total Utility			10,722	0	0	0	10,722	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	113	0	0	0	113	0	1
<b>Total Utility</b>		<b>113</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	15	0	0	0	15	0	1
0.625	102	84	43	0	143	0	2
0.750	6	0	0	0	6	0	3
<b>Total:</b>	<b>123</b>	<b>84</b>	<b>43</b>	<b>0</b>	<b>164</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	15	0	0	0	0	0	15	1
0.625	90	0	0	0	0	53	143	2
0.750	1	3	0	2	0	0	6	3
<b>Total:</b>	<b>106</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>53</b>	<b>164</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	26				26	2
<b>Total Fire Hydrants</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	26
Number of distribution system valves end of year:	26
Number of distribution valves operated during year:	10

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

A/C #620 - Fuel or Power Purchased for Pumping - Decreased from \$6,225 to \$2,617 due to less pumpage in 2003.

A/C #650 - Repairs of Water Plant - Decreased from \$14,560 to \$5,416. A driveway was replaced at a pumphouse at a cost of \$9,533 in 2002.

A/C #682 - Outside Services Employed - Increased from \$-0- to \$3,473. An independent audit was done at a cost of \$2,250 and the PSC report was done at a cost of \$589.

A/C #688 - Regulatory Commission Expense - Increased from \$-0- to \$3,798. The District incurred costs related to its rate increase in 2003.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

#### General footnotes

A/C's 314, 342, 343, 345, 348 - Water Utility Plant in Service - Plant Financed by Utility or Municipality - Adjustments were made to reduce these account balances for Contribution in Aid of Construction amounts as required by the PSC for reporting purposes.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

#### General footnotes

A/C #'s - 314, 342, 343, 345, 348 - Water Utility Plant in Service - Plant Financed by Contributions - Adjustments were made to increase these accounts for Contribution in Aid of Construction amounts as required by the PSC for reporting purposes.

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### Pumping and Purchased Water Statistics (Page W-12)

#### General footnotes

The water sold is greater than the total annual pumpage. The District is not able to explain the variance.

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### Meters (Page W-19)

#### General footnotes

No meters were tested in 2003. The District began a meter replacement program.

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